

**NOTICE OF INTENT**  
**Department of Revenue**  
**Policy Services Division**

**Sales Tax Refund for Tangible Personal Property Destroyed in a Natural Disaster (LAC 61:I.4371)**

Under the authority of R.S. 47:315.1 and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to amend LAC 61:I.4371, pertaining to the refund allowed for state sales tax paid on tangible personal property that has been destroyed in a natural disaster.

These proposed amendments clarify that the refund is for the state sales tax paid on the destroyed property and provide that the secretary may estimate the sales tax paid on the purchase of the tangible personal property that was destroyed if the taxpayer is unable to provide documentation to show the actual amount of tax that was paid.

**Title 61**  
**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered by the Secretary of Revenue**

**Chapter 43. Sales and Use Tax**

**§4371. Sales Tax Refund for Tangible Personal Property Destroyed in a Natural Disaster**

A. Under certain circumstances, a refund is allowed for state sales or use tax paid on tangible personal property that has been destroyed in a natural disaster. The conditions and requirements are as follows:

1. - 3. ...

B. A refund claim packet can be obtained from the secretary, and when the claimant properly executes the required forms and prepares a sworn statement attesting to the facts, a refund will be processed.

C. The secretary may estimate the sales tax originally paid on the purchase of the tangible personal property that was destroyed if the taxpayer is unable to provide documentation to show the actual amount of tax that was paid.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:315.1.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:99 (January 2005), LR 31:

**Family Impact Statement**

1. The Effect on the Stability of the Family.

Implementation of these proposed amendments will have no effect on the stability of the family.

2. The Effect on the Authority and Rights of Parents Regarding the Education and Supervision of Their Children.

Implementation of these proposed amendments will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family.

Implementation of these proposed amendments will have no effect on the functioning of the family.

4. The Effect on Family Earnings and Family Budget.

Implementation of these proposed amendments will have no effect on family earnings and family budget.

5. The Effect on the Behavior and Personal Responsibility of Children.

Implementation of these proposed amendments will have no effect on the behavior and personal responsibility of children.

6. The Ability of the Family or a Local Government to Perform the Function as Contained in the Proposed Rule.

Implementation of these proposed amendments will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit data, views, or arguments, in writing to Raymond E. Tangney, Senior Policy Consultant, Policy Services Division, P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. All comments must be submitted by 4:30 p.m., Monday, September 26, 2005. A public hearing will be held on Wednesday, September 28, 2005, at 2 p.m. at the Department of Revenue Headquarters Building, 617 North Third Street, Baton Rouge, LA.

Raymond E. Tangney  
Senior Policy Consultant

**FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES**

**RULE TITLE: Sales Tax Refund for Tangible Personal Property Destroyed in a Natural Disaster**

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)  
Implementation of these amendments will have no effect on state or local governmental unit costs.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There should be no effect on the revenue collections of state or local governmental units as a result of these proposed amendments. The number of declared natural disasters in Louisiana will govern the amount of state sales tax refunds issued. The proposal does not apply to local sales and use taxes.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

These proposed amendments will have no effect on economic costs or benefits to Louisiana taxpayers regarding the refund of sales taxes on property destroyed in a natural disaster as allowed under R.S. 47:315.1.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

These proposed amendments will have no effect on competition or employment.

Cynthia Bridges  
Secretary

H. Gordon Monk  
Legislative Fiscal Officer  
Legislative Fiscal Office